



SUBJECT: COMMON ACCOUNTING NUMBER

4-30-00	Purpose and Applicability
10	Functions
20	Structure
30	Assignment
40	Fiscal Year Identification
50	Input to Computer Storage
60	Transaction Input
70	Code Book

4-30-00 PURPOSE AND APPLICABILITY

This chapter prescribes the common accounting number, often referred to as the CAN, or the "Uniform Accounting Number." The basic concept of the CAN is discussed, along with its significant relationship to the philosophy and logic of the HHS standard accounting system. This chapter also sets forth the structure of the CAN and identifies key codes that serve as its data elements. The principles and data element code structure prescribed in this chapter are applicable to all accounting systems within the Department.

4-30-10 FUNCTIONS

The three principal functions served by the CAN are:

- ! To substitute a uniform length fiscal code for numerous varying length data elements that are associated with an accounting transaction.
- ! To provide certain organizational identifications for control of inputs and for distribution of outputs.
- ! To provide an interface between the accounting system and other Management Information Systems.

A. To substitute for numerous data elements that are associated with an accounting transaction.

There are ever-increasing demands for the reporting of information to HHS managers, to the Congress, to Federal control agencies, and to the general public. Much of the needed information must be supported by the accounting systems.

Gathering and coding the number of data elements that must be associated with each transaction would, in the absence of a mitigation technique, require a vast amount of effort. If all

the coded data were recorded manually on each source document the input procedure would be unwieldy and extremely susceptible to error.

In order to reduce the number of data elements that are required to be recorded with each transaction, a technique has been developed and made part of the HHS standard accounting system. This technique involves use in the input process, of a single, relatively short length "pseudo" code (CAN) to substitute for a number of (varying length) data elements which would otherwise have to be coded into the system with each input of a transaction. See Chapter 3-30, "Data Elements and Codes Represented by the Common Accounting Number," for identification of these coded data elements which are recorded, along with English language text, in a computerized look-up table, also called the Internal Machine Number (IMN). For example, a certain organization level within an accounting system may initiate numerous transactions with which are associated constant data elements identifying a specific budget activity, cost center, project, geographic location, etc. The primary function of the CAN is to substitute, in the input process, a short, uniform length code for these specific but constant data elements, and thereby avoid the burden imposed by extensive coding and more lengthy input processes. The data elements for which the CAN substitutes in the input process are ultimately associated with the transaction data, but this association takes place in the internal computer processing stage through the use of stored data elements in the (IMN) look-up table. That is, the CAN which is recorded with each transaction matches with an identical CAN in the table, which is linked to the full range of data elements needed for the identification, processing, and controlling output processes.

B. To provide certain organizational identification.

The first three digits of the CAN are structured to identify (1) the OPDIV accounting systems within the Department, and (2) the accounting points of each OPDIV component.

C. Interface with Management Information System.

Since the CAN, through the IMN, identifies the OPDIV accounting point, appropriation, budget activity, cost center, organizational unit, and other pertinent data, it provides a short, standard-sized data element code which, if included in other management information systems, can provide the cross walk to associate financial data with quantitative and program information.

B. Accounting Points

This two digit numeric code is used to identify Accounting Points within an OPDIV. An Accounting Point is an office providing accounting services to an OPDIV program or administrative office within a specialized geographic area, facility, or purpose. The codes "01" through "10" will be reserved for and used consistently by all OPDIV accounting systems to identify their various accounting points within the Department. Codes "11" through "19" are reserved for future use.

Accounting systems have latitude to assign location codes "00" and "20" through "99" to identify all other Accounting Points in any sequence that best fits their purpose. It is recommended that whenever possible any Accounting Point which serves more than one accounting system be identified by the same Accounting Point number in each of the systems.

C. Identification Code

This four digit numeric code will be used to uniquely identify the data elements contained in the IMN to which the CAN is assigned within the OPDIV and the related Accounting Point. The four digit identification number permits specific identification of data for up to 10,000 specific combinations of accounting classifications within each OPDIV Accounting Point.

The OPDIV and Accounting Point code segments may not be used to identify any other data. The specific four digit Identification Code segment may not be structured in a hierarchical manner (left to right digit structuring of this code) to provide any specific recognizable data. The only exception in this area is as specified in section 4-30-40. To do so would seriously reduce the number of combinations of accounting classifications which could be identified.

Further, in those instances where the same accounting classifications exist in several Accounting Points (OPDIV headquarters office, regional offices as listed in Exhibit 4-30-A, Indian area offices, etc.), the same Identification Code number of the accounting classification should be used with the Accounting Point Code providing the unique quality to the CAN. Any other structuring of the Identification Code segment of the CAN would destroy this usefulness of the number.

4-30-30 ASSIGNMENT

Each OPDIV financial management officer is responsible for the assignment of CANs for use in their component organization. Within the four digit identification number, a block of numbers may be assigned to each appropriation title. Within each such block

progressively smaller blocks of numbers may be assigned for each allotment, allowance/limitation, budget activity, etc. Each CAN shall thus be associated with a unique IMN coded to the lowest detail level of data elements required. In those titles where there are several appropriations of varying periods of availability, currently available for expenditure at the same time, that is annual, multiple year, or no-year accounts, separate blocks of numbers must be assigned for each specific account. Each block size should be adequate to provide a specific number for each combination of data elements contained in the IMN, as set forth in Chapter 3-30, for each such appropriation and still have sufficient unused numbers within each block to provide for future expansion. The assigned CAN will be used year after year so long as the data elements in the IMN file do not change. The fiscal year prefix (see the next section) will identify the fiscal year availability of the appropriation to which the transaction is applicable.

Once a CAN has been assigned, it remains an active number for an indefinite period of years, until such time as there is absolute certainty that no further accounting transactions will pertain to the CAN as it was initially assigned.

4-30-40 FISCAL YEAR IDENTIFICATION

Each CAN used in the input transaction record must be prefixed with a four digit (YYYY) fiscal year identifier. The four digit code identifies the fiscal year in which the transaction (obligation) was incurred or the transaction transpired (advance, etc.). The fiscal year identifier may change with transactions, even though the CAN and associated data elements do not change.

The function of the fiscal year identifier is to identify the fiscal year of the appropriation under which a transaction originated, thereby permitting association of a follow-up transaction in one year with the related originating transaction and appropriation that occurred in a previous year.

4-30-50 INPUT TO COMPUTER STORAGE

When a new CAN is assigned, it must be entered into the automated system by input to computer storage in accordance with Chapter 3-30 of this Manual. The number, itself, must be entered, along with the data element codes (IMN) that relate to the CAN, as well as the English description of the data elements (IMN Description File). Accounting systems should develop data input forms on which CAN and related data can be recorded for subsequent entry to the computer. Reproductions of Exhibits 3-30-A and 3-30-B may well serve accounting systems' needs in this respect.

Once a CAN and related data elements and IMN has been stored, it is not necessary to change at any time unless one or more of the related data elements change. Specifically, it is not necessary to assign new CANs and related data each year at the time that the fiscal year availability changes. Section 3-30-20 discusses the identification of the fiscal year in more detail.

4-30-60 TRANSACTION INPUT

The CAN, prefixed with the four digit (YYYY)fiscal year identification code, must be input with each detail transaction (See 3-20-10).

Some transactions do not affect all data elements included in the IMN for a CAN. For example, allotments are recorded at the appropriation or appropriation limitation level, while obligations and accrued expenditures against such allotments may be recorded at the cost center level. The computer program must be designed to control by transaction code (TC) (type of transaction) the data required and extract only those stored data elements which are pertinent. For example, when recording TC "030" for an Advice of Allotment, the first CAN in the group of CANs assigned to the IMN representation for that allotment should be used and all lower level data elements in the IMN will be suppressed.

4-30-70 CODE BOOKS

All CANs to be used by an accounting system during the current year shall be identified with the appropriations, allotments, budget activities, organizational levels, cost centers, and projects, etc., and published each year in an OPDIV Accounting System Code Book. In addition, extracts of these CANs by Accounting Points (regional offices, field and district offices, etc.) may also be published to provide the Accounting Points with a ready reference of only those CANs applicable to their activity. All CANs assigned for the current year should be included in the current year code book, even though the CANs have not changed from the previous year.

Code books should be widely distributed. Personnel in offices furnishing input to the accounting system should be instructed in the proper way to code documents. Code books should be prepared in advance of a fiscal year so there will be no delays in the coding and furnishing of documents at the beginning of the current year.

OPDIV accounting and finance offices will forward four copies of their code books to the Office of the Deputy Assistant Secretary, Finance.

IDENTIFICATION OF HHS REGIONAL OFFICES AND THE STATES SERVED

<u>Region</u>	<u>Address</u>	<u>States Served</u>
I	John F. Kennedy Federal Building Government Center Boston, MA 02203	Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont
II	Jacob K. Javits Federal Building 26 Federal Plaza New York, NY 10278	New York, New Jersey Puerto Rico, Virgin Islands
III	3535 Market Street P. O. Box 13716 Philadelphia, Pennsylvania 19101	Delaware, Maryland, Pennsylvania, Virginia, West Virginia, District of Columbia
IV	Atlanta Federal Center Suite 5B95 61 Forsyth Street Atlanta, GA 30303-8909	Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee
V	105 West Adams Street Chicago, IL 60603	Illinois, Indiana, Michigan, Minnesota, Ohio, Wisconsin
VI	1200 Main Tower Building Suite 1100 Dallas, TX 75202	Arkansas, Louisiana, New Mexico, Oklahoma, Texas
VII	Bolling Federal Bldg., Room 210 601 East 12 th Street Kansas City, MS 64106	Iowa, Kansas, Missouri, Nebraska
VIII	1961 Stout Street Room 1076 Denver, CO 80294-3538	Colorado, Montana, North Dakota, South Dakota, Utah, Wyoming
IX	Federal Office Building 50 United Nations Plaza San Francisco, CA 94102	Arizona, California, Hawaii, Nevada, Guam, Trust Territory of Pacific Islands, American Samoa
X	Blanchard Plaza Building 2201 6 th Avenue Seattle, Washington 98121	Alaska, Idaho, Oregon, Washington